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UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re: DELPHI CORPORATION., et al.,  
  
Debtors.

) Chapter 11  
)  
) Case No: 05-44481 (RDD)  
) (Jointly Administered)  
)  
)

**RESPONSE OF THE ARNOLD CENTER, INC. TO THE  
REORGANIZED DEBTORS' FORTY-THIRD OMNIBUS CLAIMS OBJECTION**

NOW COMES the Arnold Center, Inc. (the "Arnold Center") by and through its counsel, Lambert, Leser, Isackson, Cook & Giunta, P.C., and for its Response to the Reorganized Debtors' Forty-Third Claims Objection hereby states as follows:

1. During the period from June 1, 2009 through October 6, 2009, the Arnold Center provided certain goods and services to the Debtors.
2. The provision of these goods and services constitutes administrative expenses of the Debtors' estate pursuant to 11 U.S.C. § 503.
3. The Arnold Center has submitted a claim (the "Claim") for administrative expenses in the Debtors' bankruptcies. The Claim was filed on November 4, 2009 in the

amount of \$49,745.41 and was assigned claim no. 19768 by the Debtors' claims agent.

4. The Claim, as filed, is attached to this Response as Exhibit A.
5. On January 22, 2010, Debtors filed the Forty-Third Omnibus Claims Objection (the "Objection").
6. In the Objection, the Debtors state that the Arnold Center's Claim "assert[s] liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records, in most cases because such Administrative Claims have been satisfied in the ordinary course of business". Objection at 9.
7. The Arnold Center denies that its claim has been fully satisfied by the Debtors. While some payments have been made, there remains owing a balance of no less than \$32,211.56.
8. The Claim, as filed, includes documentation attesting to the validity of the Claim against the Debtors.
9. While the Arnold Center has presented tangible documentary evidence to prove its Claim, the Debtors have simply stated that they do not show the Claim in their books and records, and surmise that the Claim has been satisfied in the ordinary course. The Debtors have presented no evidence to prove that the Claim was satisfied and their mere denial of the Claim is insufficient to affect its validity.
10. Pursuant to Fed. R. Bankr. P. 3001(f), a proof of claim "executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim". *See also, Sherman v. Novak (In re Reilly)*, 245 B.R. 768, 773

(2nd Cir. 2000). The Debtors have not objected to the Arnold Center's Claim on the grounds that it was procedurally improper.

11. Once the *prima facie* evidence of the validity of a claim is established by its proper filing, the party objecting to the claim has the burden of going forward and introducing evidence sufficient to rebut the presumption of validity. *See, e.g. Reilly* 245 B.R. at 773; *California State Board of Equalization v. Official Unsecured Creditors' Committee (In re Fidelity Holding Co., Ltd.)*, 837 F.2d 696, 698 (5th Cir. 1988). The evidence put forward by the debtor to refute the claim must be of equal "probative force" to the creditor's proof of claim. *In re Simmons*, 765 F.2d 547, 552 (5th Cir. 1985). "When no evidence is proffered to rebut the prima facie evidentiary showing attendant to a properly executed and filed proof of claim" a court may summarily overrule an objection to such claim without taking testimony. *Garner v. Shier (In re Garner)*, 246 B.R. 617, 624 (B.A.P. 9th Cir. 2000).

12. The Debtors are attempting to inappropriately shift the burden in this matter to the Arnold Center. *See Omnibus Claims Objection: Debtor's Disagreement of the Amount Is Not Enough*, 22 Jun., Am. Bankr. Inst. J. 14 (2003). By filing a 222 page omnibus objection and simply stating that the claims do not appear in the Debtors' books and records, the Debtors are using the shotgun approach, hoping that numerous creditors with perfectly-valid claims will simply not respond, or that it will not be economical for them to respond.

13. This approach is contrary to the Bankruptcy Rules and the overall spirit of the claims resolution procedure. What the Debtors have done is, in effect, to require their creditors to not only file the proof of claim required by the Code, but also prove that

claim again against the mere assertion (without evidence) on the part of the Debtors that they disagree. The fact that the Debtors failed to account for their debts to the Arnold Center in their own books and records does not mean that such obligations do not exist.

WHEREFORE, for the reasons stated herein, the Arnold Center respectfully requests that this Honorable Court deny the Debtors' Objection in so far as it relates to the Arnold Center's Claim and instead order payment of the Arnold Center's Claim. In addition, the Arnold Center requests any and all other relief the Court believes available and appropriate, including its attorney fees.

Respectfully submitted,

Dated: February 17, 2010

By: /s/ Susan M. Cook

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<b>United States Bankruptcy Court</b> Southern District of New York Delphi Corporation et al. Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue El Segundo, California 90245		<b>Administrative Claim Request Form</b>		<b>COPY</b>
Debtor against which Administrative Claim is asserted:  <b>Delphi Corporation, et al. 05-44481</b>		Case Name and Number In re Delphi Corporation, et al. 05-14481 Chapter 11, Jointly Administered		
NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Claim Request Form is to be used solely in connection with a request for payment of an administrative expense arising after June 1, 2009, pursuant to 11 U.S.C. § 503.				
Name of Creditor (The person or other entity to whom the debtor owes money or property)  <b>Arnold Center, Inc.</b>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your Administrative Claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Name and Address Where Notices Should be Sent <b>Susan M. Cook/Adam D. Bruski</b> <b>916 Washington Avenue, Suite 309</b> <b>Bay City, Michigan 48708</b> Telephone No. <b>(989) 893-3518</b>				<b>THIS SPACE IS FOR COURT USE ONLY</b>
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:		Check here if this Administrative Claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated _____		
<b>1 BASIS FOR ADMINISTRATIVE CLAIM</b> <input checked="" type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other (Describe briefly) <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (Fill out below) Your social security number _____ Unpaid compensation for services performed from _____ to _____ (date) (date)				
<b>2 DATE DEBT WAS INCURRED</b> <b>6/1/09 - 10/6/09</b>		<b>3 IF COURT JUDGMENT, DATE OBTAINED</b>		
<b>4 TOTAL AMOUNT OF ADMINISTRATIVE CLAIM \$ 49,745.41</b> <input type="checkbox"/> Check this box if Administrative Claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.				
<b>5 BRIEF DESCRIPTION OF ADMINISTRATIVE CLAIM (attach any additional information)</b> <b>Goods sold and services performed</b>				
<b>6 CREDITS AND SETOFFS</b> The amount of all payments on this Administrative Claim has been credited and deducted for the purpose of making this Administrative Claim request. In filing this Administrative Claim request, claimant has deducted all amounts that claimant owes to debtor.				<b>THIS SPACE IS FOR COURT USE ONLY</b>
<b>7 SUPPORTING DOCUMENTS</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11"				
<b>8 DATE-STAMPED COPY.</b> To receive an acknowledgement of the filing of your Administrative Claim, enclose a stamped, self-addressed envelope and copy of this Administrative Claim request.				
Date  <b>11/4/09</b>	Sign and print the name and title, if any, of the creditor or other person authorized to file this Administrative Claim (attach copy of power of attorney, if any)  <b>Adam D. Bruski</b> <b>Adam D. Bruski, Attorney for Creditor</b>			

**Scheduled Month  
Payment Should Be  
Received**

[illegible][illegible]

DATE	Shipper	Invoice	Original Amount	pin	PO NUMBER	PLANT	Amount Paid	Amount Due	Scheduled Month Payment Should Be Received
9/17/09	17546	55311	\$ 656.70	pin	450836426	6	\$	656.70	Nov
9/18/09	17566	55342	\$ 895.50	pin	450836426	6	\$	895.50	Nov
9/21/09	17575	55352	\$ 955.20	pin	450836426	6	\$	955.20	Nov
9/21/09	17578	55353	\$ 696.50	pin	450571185	66	\$	696.50	Nov
9/22/09	17584	55382	\$ 177.60	pin	450826454	6	\$	177.60	Nov
9/22/09	17585	55363	\$ 358.20	pin	450836426	6	\$	358.20	Nov
9/24/09	17603	55383	\$ 1,432.80	pin	450836426	6	\$	1,432.80	Nov
9/28/09	17616	55395	\$ 597.00	pin	450836426	6	\$	597.00	Nov
9/28/09	17620	55398	\$ 1,044.75	pin	450571185	66	\$	1,044.75	Nov
9/29/09	17628	55417	\$ 444.00	pin	450826454	6	\$	444.00	Nov
9/30/09	17637	55436	\$ 955.20	pin	450836426	6	\$	955.20	Nov
9/30/09	17639	55438	\$ 222.00	pin	460017092	68	\$	222.00	Nov
9/30/09	17640	55439	\$ 370.00	pin	450543604	68	\$	370.00	Nov
10/1/09	17648	55446	\$ 597.00	pin	450836426	6	\$	597.00	Dec
10/5/09	17665	55472	\$ 716.40	pin	450836426	6	\$	716.40	Dec
10/5/09	17666	55473	\$ 32.40	pin	450570427	6	\$	32.40	Dec
10/5/09	17669	55475	\$ 905.45	pin	450571185	66	\$	905.45	Dec
10/6/09	17675	55485	\$ 597.00	pin	450836426	6	\$	597.00	Dec
10/6/09	17676	55486	\$ 266.40	pin	450926454	6	\$	266.40	Dec

**TOTAL FOR 1934A** \$ 33,667.05

**Nexteer - Acct 1934B**

08/20/09	17391	55036	\$ 37.20	DUST COVER	450664320	6	\$	37.20	Oct
08/20/09	17392	55037	\$ 38.40	DUST COVER	450570437	6	\$	38.40	Oct
08/27/09	17426	55089	\$ 37.20	DUST COVER	450664320	6	\$	37.20	Oct
09/03/09	17464	55174	\$ 74.40	DUST COVER	450664320	6	\$	74.40	Nov
09/10/09	17500	55254	\$ 37.20	DUST COVER	450664320	6	\$	37.20	Nov
09/14/09	17520	55279	\$ 76.80	DUST COVER	450570437	6	\$	76.80	Nov
09/17/09	17547	55312	\$ 111.60	DUST COVER	450664320	6	\$	111.60	Nov
09/18/09	17567	55343	\$ 37.20	DUST COVER	450664320	6	\$	37.20	Nov
09/24/09	17604	55384	\$ 37.20	DUST COVER	450664320	6	\$	37.20	Nov
10/01/09	17649	55447	\$ 148.80	DUST COVER	450664320	6	\$	148.80	Dec
10/02/09	17659	55464	\$ 153.60	DUST COVER	450570437	6	\$	153.60	Dec
10/06/09	17677	55487	\$ 153.60	DUST COVER	450570437	6	\$	153.60	Dec

**TOTAL FOR 1934B** \$ 943.20

**Nexteer - Acct 1934C**

9/4/2009	17470	55181	\$ 11.92		SAG9014221	4	\$	11.92	Nov
9/9/2009	17489	55223	\$ 16.01		SAG9014221	4	\$	16.01	Nov
9/11/2009	17511	55265	\$ 15.81		SAG9014221	4	\$	15.81	Nov

**TOTAL FOR 1934C** \$ 43.74

**Nexteer - Acct 1934D**

08/23/09	17102	54477	19.13		450321472			19.13	Aug
08/28/09	17432	55117	48.38		450321472			48.38	Oct
08/31/09	17440	55105	45.00		450321472			45.00	Oct
09/01/09	17446	55155	9.00		450321472			9.00	Nov
09/02/09	17453	55163	22.50		450321472			22.50	Nov

DATE	Shipper	Invoice	Original Amount	PLANT	Amount Paid	Amount Due
09/03/09	17460	55170	45.00			45.00
09/04/09	17469	55180	36.00			36.00
09/08/09	17474	55210	47.25			47.25
09/08/09	17486	55220	33.75			33.75
09/10/09	17498	55252	47.81			47.81
09/11/09	17510	55284	57.38			57.38
09/14/09	17517	55278	30.38			30.38
09/15/09	17526	55288	12.38			12.38
09/16/09	17536	55301	34.88			34.88
09/17/09	17545	55310	37.13			37.13
09/18/09	17565	55344	54.93			54.93
09/21/09	17574	55351	32.63			32.63
09/22/09	17593	55361	24.76			24.76
09/23/09	17593	55371	37.13			37.13
09/25/09	17610	55387	34.88			34.88
09/28/09	17615	55394	42.75			42.75
09/29/09	17627	55416	32.63			32.63
09/30/09	17636	55435	30.38			30.38
10/01/09	17647	55445	34.88			34.88
10/02/09	17658	55463	24.36			24.36
10/05/09	17664	55471	18.01			18.01
10/08/09	17674	55484	27.00			27.00
TOTAL FOR 1940			\$920.31			\$920.31

		Nexteer - Acct 1934E					
07/28/09	17253	54782	950.40	450664321	6	950.40	
09/02/09	17454	55164	475.20	450664321	6	475.20	
09/03/09	17465	55175	475.20	450664321	6	475.20	
09/09/09	17488	55222	950.40	450664321	6	950.40	
09/15/09	17530	55292	950.40	450664321	6	950.40	
TOTALS FOR 1934E			\$ 3,801.80			\$ 3,801.80	

Nether - Acct 1934G			
09/23/09	17597	55374	\$ 445.00
			450543601
TOTALS FOR 1934G			\$ 445.00

**TOTAL OUTSTANDING**